

**Amendments to the Specification:**

Please amend the paragraph at 13, line 17 to page 14,  
line 7, as follows:

The above described outer layer material 16 is formed along the outer surface of the above described sound absorbing foaming layer 15 so as to have approximately uniform thickness. As for this outer layer material 16, water expellant and breathable materials of which the surfaces have a good feel such as vinyl leathers, polyolefin based materials having a leather-like sheet on the surface (for example, trade name "Pef" made by Toray Corporation), high density cotton fiber textiles, high density thermoplastic polyamide, such as NYLON, nylon textiles and high density polyester textiles are selected and utilized. Here, in the case of any of the above described vinyl leathers and polyolefin based materials having a leather-like sheet on the surface, ornamental properties can be enhanced by providing a grain pattern or a pattern due to an embossing process to the surfaces. In addition, in the case of any of the above described textiles, ornamental properties and a feel which are different from the above described cases of sheet materials can be gained by the appearance and the color tone which are particular to the textile.

Please amend the paragraph at 21, line 17 to page 22,  
line 7, as follows:

Fig 6 is a cross sectional diagram showing the configuration of an interior member and a wall member according to the fifth embodiment of the present invention. Similarly to the wall member of the ~~third~~ fourth embodiment, a wall member 10D of this fifth embodiment is formed by inserting a block of a foaming resin material (for example, semi-hard polyurethane having continuous foam, polyurethane foam or the like) that is formed in advance so as to fit in a cavity 19 that is formed between a foundation body panel 14 and an outer plate 11 in interior member 13D having a configuration where a sound absorbing foaming layer is not provided inside outer layer material 16. In addition, the above described cavity 19 is filled in with a sound absorbing material in indeterminate form (for example, glass wool, PET wool, wool made of recycled plastic materials are used alone or a number of types are combined for use), instead of the above foaming resin material, so that a sound absorbing layer 20' is formed and contained.

Please amend the paragraph at 27, lines 5-13 as follows:

Fig 10 is a cross sectional diagram showing the configuration of an interior member and a wall member according to the ninth embodiment of the present invention. A wall member 10H of this ninth embodiment has the same basic configuration as that of the above described ~~first sixth~~ embodiment, and is formed by combining this with an interior member 13H that contains an iron plate 22, as well as an outer plate 11. Accordingly, the same symbols as those of the above are used for parts that are structurally the same or similar to the above, and the detailed descriptions thereof are omitted.

Please amend the paragraph at 28, line 16 to page 29,  
line 7, as follows:

An interior member 13M of this embodiment is placed on the right side of the operator's seat in the cab of a construction machine, and an outer layer material having a good feel and that is helpful for designing is selected for use as the outer surface of interior member 13M. As for the internal structure, a duct 17 for air conditioning (shown in a state where a closing member 17' is not attached) is formed as shown in Fig 10(b) 11(b), and a great number of reinforcing ribs 28 are placed so as to provide enough strength to hold the entire structure. In addition, in duct 17, an opening 29 for attaching a duct to an air conditioner (not shown), and air vents 30, 30' and 30'' are provided at arbitrary points, and louvers are provided to these air vents 30, 30' and 30'' integrally or after having been separately formed. An appropriate structure (for example, a structure of which the degree of effect of noise reduction is appropriate for the object) from among the structures of the interior members according to the above described first to sixth embodiments and the eighth embodiment can be adopted as the cross sectional structure of this interior member.